Darkom Investment Company
(Public Shareholding Limited Company)
Amman – The Hashemite Kingdom of Jordan
Interim Condensed Consolidated Financial Statements (Unaudited)
and Independent Auditor's Review Report
For the Nine Months Ended September 30, 2026

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Independent Auditor's Review Report

To the Shareholders
Darkom Investment Company
(Public Shareholding Limited Company)
Amman – The Hashemite Kingdom of Jordan

Introduction

We have reviewed the accompanying interim condensed consolidated statement of financial position of Darkom Investment Company ("the Company") as of September 30, 2026, and the interim condensed consolidated statement of profit or loss and other comprehensive income for the three months and nine months, the interim condensed consolidated statement of changes in shareholders' equity, and the interim condensed consolidated statement of cash flows for the nine months then ended, and a summary of significant accounting policies and the accompanying notes.

Management is responsible for the preparation and presentation of these interim condensed consolidated financial statements in accordance with International Accounting Standard (34) "Interim Financial Reporting". Our responsibility is to express a conclusion on these interim condensed consolidated financial statements based on our review.

Scope of Review

We conducted our review in accordance with the International Standard on Review Engagements (2410) "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of interim condensed consolidated financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance about all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion thereon.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim condensed consolidated financial statements as of September 30, 2026 are not prepared, in all material respects, in accordance with International Accounting Standard (34) "Interim Financial Reporting".

Emphasis of Matter

The Company's working capital deficit amounted to JOD 142,399 as of September 30, 2026, indicating an inability of the Company to meet its obligations in the normal course of business.

The partner is in charge of the review resulting in this auditor's report was Hasan Amin Othman; license number 674.

Date: October 25, 2026
Amman - Jordan

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Darkom Investment Company
(Public Shareholding Limited Company)
Interim Condensed Consolidated Statement of Financial Position
As of September 30, 2026 (Unaudited)
(Jordanian Dinars)

	Note	September 30, 2026 (Unaudited)	December 31, 2025 (Audited)
Assets			
Non-Current Assets			
Property and equipment, net		**-**	-
Investment properties	6	**2,298,664**	2,481,849
Total Non-Current Assets		**2,298,664**	2,481,849
Current Assets			
Prepayments and other receivables		**-**	44,573
Accounts receivable		**-**	-
Cash on hand and at banks		**43,615**	740
Total Current Assets		**43,615**	45,313
Total Assets		**2,342,279**	2,527,162
Shareholders' Equity and Liabilities			
Shareholders' Equity			
Share capital	1	**2,810,000**	2,810,000
Statutory reserve		**3,617**	3,617
Accumulated losses		**(932,352)**	(897,162)
Total Shareholders' Equity		**1,881,265**	1,916,455
Liabilities			
Non-Current Liabilities			
Due to related parties	7	**275,000**	318,348
Total Non-Current Liabilities		**275,000**	318,348
Current Liabilities			
Accrued expenses and other payables		**17,906**	21,710
Accounts payable		**164,339**	270,649
Provision for income tax	8	**3,769**	-
Total Current Liabilities		**186,014**	292,359
Total Liabilities		**461,014**	610,707
Total Shareholders' Equity and Liabilities		**2,342,279**	2,527,162

The notes from 1 to 11 are an integral part of these interim condensed consolidated financial statements

Darkom Investment Company
(Public Shareholding Limited Company)
Interim Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income
For the Three Months and Nine Months Ended September 30, 2026 (Unaudited)
(Jordanian Dinars)

	Note	For the three-month period from July 1 to September 30		For the nine-month period from January 1 to September 30	
		2026	2025	2026	2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
Revenues					
Gain on sale of investment properties	6	**-**	**-**	**26,362**	**-**
Other revenue		**595**	-	**34,955**	6,110
Total Revenues		**595**	-	**61,317**	6,110
Expenses					
General and administrative expenses		**(2,713)**	(4,116)	**(29,307)**	(20,411)
Total Expenses		**(2,713)**	(4,116)	**(29,307)**	(20,411)
Net profit / (loss) for the period before income tax		**(2,118)**	(4,116)	**32,010**	(14,301)
Income tax and national contribution expense	8	**443**	-	**(3,769)**	-
Tax expense – prior years		**(63,431)**	-	**(63,431)**	-
Net loss for the period after income tax		**(65,106)**	(4,116)	**(35,190)**	(14,301)
Other comprehensive income					
Change in fair value of financial assets		**-**	-	**-**	-
Total comprehensive (loss) for the period		**(65,106)**	(4,116)	**(35,190)**	(14,301)
Loss per share for the period		**Dinar/Share**	**Dinar/Share**	**Dinar/Share**	**Dinar/Share**
Basic and diluted loss per share for the period		**(0.023)**	(0.001)	**(0.013)**	(0.005)

The notes from 1 to 11 are an integral part of these interim condensed consolidated financial statements

Darkom Investment Company
(Public Shareholding Limited Company)
Interim Condensed Consolidated Statement of Changes in Shareholders' Equity
For the Nine Months Ended September 30, 2026 (Unaudited)
(Jordanian Dinars)

	Share capital	Statutory Reserve	Accumulated losses	Total
For the Nine Months Ended September 30, 2025 (Unaudited)				
Balance as of December 31, 2024 (Audited)	2,810,000	3,617	(591,767)	2,221,850
Total comprehensive loss for the period	-	-	(14,301)	(14,301)
Balance as of September 30, 2025 (Unaudited)	2,810,000	3,617	(606,068)	2,207,549
For the Nine Months Ended September 30, 2026 (Unaudited)				
Balance as of December 31, 2025 (Audited)	2,810,000	3,617	(897,162)	1,916,455
Total comprehensive loss for the period	-	-	**(35,190)**	**(35,190)**
Balance as of September 30, 2026 (Unaudited)	**2,810,000**	**3,617**	**(932,352)**	**1,881,265**

The notes from 1 to 11 are an integral part of these interim condensed consolidated financial statements

Darkom Investment Company
(Public Shareholding Limited Company)
Interim Condensed Consolidated Statement of Cash Flows
For the Nine Months Ended September 30, 2026 (Unaudited)
(Jordanian Dinars)

	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)
Cash flows from operating activities		
Net profit / (loss) for the period before income tax	**32,010**	(14,301)
Adjustments to reconcile net (loss) before tax to net cash flows used in operating activities:		
Gain on sale of investment properties	**(26,362)**	-
Tax expense – prior years	**(63,431)**	-
	(57,783)	(14,301)
Cash flows from operating activities before changes in working capital items:		
Changes in working capital items:		
Prepayments and other receivables	**44,573**	1,486
Accrued expenses and other payables	**(3,804)**	(16,275)
Accounts payable	**(106,310)**	5,638
Related parties	**(43,348)**	24,053
Net cash flows (used in) / generated from operating activities	**(166,672)**	601
Cash flows from investing activities		
Proceeds from sale of investment properties	**209,547**	-
Net cash flows generated from investing activities	**209,547**	-
Net increase in cash and cash equivalents	**42,875**	601
Net cash and cash equivalents at the beginning of the period	**740**	5,949
Net cash and cash equivalents at the end of the period	**43,615**	6,550

The notes from 1 to 11 are an integral part of these interim condensed consolidated financial statements

1-Legal Status and Activities

Darkom Investment Company was established under the Jordanian Companies Law and its amendments under No. (427) as a Public Shareholding Limited Company on February 4, 2007, with an authorized and paid-up capital of 2,810,000 Dinars divided into 2,810,000 shares with a nominal value of one Dinar per share.

The Company's address is Shmeisani – Al-Sharif Abdul Hamid Sharaf Street, Building No. (124), P.O. Box (930419), Amman 11193 – Jordan.

The Company's principal activity is the financing of residential, industrial, commercial and tourism real estate projects, and investment in shares and bonds traded on the Amman Stock Exchange.

2-Basis of Preparation of the Financial Statements

Statement of Compliance:
The interim condensed consolidated financial statements for the nine-month period ended September 30, 2026 have been prepared in accordance with International Accounting Standard No. (34) "Interim Financial Reporting".

The interim condensed consolidated financial statements do not include all the information and disclosures required in the annual financial statements and should therefore be read in conjunction with the Company's consolidated financial statements for the financial year ended December 31, 2025. In addition, the results of operations for the period ended September 30, 2026 are not necessarily indicative of the results of operations for the year ending December 31, 2026.

Functional and Presentation Currency
These interim condensed financial statements are presented in Jordanian Dinars, which is the Company's functional and presentation currency.

Basis of Consolidation of the Financial Statements

The key financial information of the subsidiary for the period ended September 30, 2026 is as follows:

Company name	Place of registration	Year of registration	Equity interest	Main activity
Al-Musanada Real Estate Company	The Hashemite Kingdom of Jordan	2008	100%	Establishing and constructing housing and development projects and investing in land and real estate.

Company name	Total assets	Total liabilities	Total revenues	Total expenses	Share capital
Al-Musanada Real Estate Company	2,342,166	2,227,511	26,957	(12,302)	100,000

3-Application of New and Amended International Financial Reporting Standards

The accounting policies applied in the preparation of the financial statements are consistent with those applied in the preparation of the financial statements for the year ended December 31, 2025, except for the following amendments which are applied for the first time in 2026; however, none of them is expected to have an impact on the Company:

3-Application of New and Amended International Financial Reporting Standards (continued)

- **Amendments effective for the period beginning January 1, 2026**

- Amendments to International Financial Reporting Standard No. (9) "Financial Instruments".
- Amendments to International Financial Reporting Standard No. (7) "Disclosures".

- **Amendments effective for the period beginning January 1, 2027**

- International Financial Reporting Standard No. 18 – Presentation and Disclosure in Financial Statements
- International Financial Reporting Standard No. 19 – Subsidiaries without Public Accountability: Disclosures

The Company is assessing the impact of these new accounting standards and amendments, and the Company does not expect these standards and amendments – issued by the International Accounting Standards Board and not yet effective – to have a material effect on the financial statements.

4-Significant Accounting Estimates and Assumptions

The preparation of the consolidated financial statements requires the use of judgments, estimates and assumptions that affect the amounts of revenues, expenses, assets and liabilities and the accompanying disclosures, in addition to the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amounts of the affected assets and liabilities in future periods.

The following are the key assumptions concerning the future and the other principal sources of estimation uncertainty at the date of the statement of financial position that carry a high risk of causing material adjustments to the carrying amounts of assets and liabilities during the next financial year. The Company bases its assumptions and estimates on the parameters available to it at the time the financial statements are prepared, and these assumptions, estimates and future developments may change as a result of market changes and circumstances beyond the Company's control; such changes in assumptions are disclosed when they occur.

Determination of the discount rate for present value calculation

The discount rate represents the assessment of the current market risks to the Company, taking into account the term of the agreement and the individual risks of the related assets. The calculation of the discount rate is based on the circumstances surrounding the Company.

Estimated Useful Life of Property, Plant and Equipment

The cost of property, plant and equipment is depreciated over the expected service life estimated on the basis of the expected usage and obsolescence of each item, in addition to technical obsolescence and considerations of the recoverable amount of the asset. The Company's management has not estimated any residual value for the assets on the basis that it is immaterial.

Provision for expected credit losses

The provision for expected credit losses is determined by reference to a range of factors to ensure that receivables are not overstated as a result of the possibility of non-collection, including the quality and aging of receivables, the ongoing credit assessment of customers' financial positions and the guarantees required from customers in certain circumstances.

4-Significant Accounting Estimates and Assumptions (continued)

Fair Value Measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date under prevailing market conditions, regardless of whether that price is directly observable or estimated using another valuation technique. Fair value measurement is based on the assumption that the sale of the asset or the transfer of the liability will take place either:

- Through the principal market for the asset or liability, or
- Through the most advantageous market for the asset or liability, in the absence of a principal market.

The principal or most advantageous market must be accessible to the Company.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, on the assumption that market participants act in their best economic interest. The fair value measurement of non-financial assets takes into account the ability of market participants to generate economic benefits by using the assets in their highest and best use, or by selling them to another market participant who would use them in their highest and best use.

The Company uses valuation techniques that are appropriate to the prevailing circumstances and conditions and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs. All assets and liabilities that are measured at fair value or disclosed in the financial statements are classified within the fair value hierarchy set out below, on the basis of the lowest level input that is significant to the fair value measurement as a whole:

- Level One: Quoted prices in an active market for identical assets or liabilities.
- Level Two: Valuation techniques for which the lowest level inputs (significant to the fair value measurement) are observable, either directly or indirectly.
- Level Three: Valuation techniques for which the lowest level inputs – significant to the fair value measurement – are unobservable.

For fair value disclosure purposes, the Company has determined the classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

5-Significant Accounting Policies
Property and equipment

A. Recognition and Measurement

Property, plant and equipment are stated at cost less accumulated depreciation and any accumulated impairment losses, if any. The cost of acquiring assets includes all costs directly related to the acquisition transaction. The cost of self-constructed assets includes the cost of materials and direct labor and all direct costs that bring the assets to the condition necessary for their intended use, and also includes the cost of dismantling, installing and transporting the assets and the cost of preparing the site on which they will be placed, in addition to borrowing costs eligible for capitalization for qualifying assets.

Purchased software that forms an integral part of the functionality of the related equipment is also capitalized as part of that equipment. If a significant component of an asset within property, plant and equipment has a useful life different from that of the asset, it is accounted for as a separate item of property, plant and equipment.

5-Significant Accounting Policies (continued)
Property and equipment (continued)

A. Recognition and Measurement (continued)
Any gains or losses incurred on the disposal of any item of property, plant and equipment are recognized in profit or loss and other comprehensive income. The cost of replacing any part of items of property and equipment and any other subsequent expenditure is capitalized to the carrying amount when it results in an increase in future economic benefits to the Company and its cost can be measured reliably. The carrying amount of the replaced asset is written off. Day-to-day maintenance expenses of property, plant and equipment are recognized in the statement of profit or loss.

B. Subsequent Capital Expenditure
The cost of replacing part of an item of property and equipment and any other subsequent capital expenditure is recognized in the carrying amount of the item if:
- It is probable that future economic benefits will flow to the Company from that added component, expense or expenditure.
- Its cost can be measured reliably. The carrying amount of the replaced asset is written off.

C. Depreciation
Depreciation is calculated on the basis of the cost of the assets less their residual value at the end of their useful life (salvage value), using the straight-line method over the useful lives of the assets and applying the following percentages and number of years:

- Computers	25%	- Tools, equipment and furniture	10%-15%

Residual values (salvage values), remaining useful lives and depreciation methods are reviewed at the date of issuing the financial report and are adjusted if necessary.

Financial Instruments
Classification and Measurement
The classification of financial assets depends on the Company's business model for managing its financial assets and the contractual terms of the cash flows. The Company classifies its financial assets as follows:
- Financial assets measured at amortized cost.
- Financial assets measured at fair value through profit or loss.
- Financial assets measured at fair value through other comprehensive income.

Gains or losses on assets measured at fair value are recognized either through the statement of profit or loss or through the statement of other comprehensive income. Loans and trade receivables held to collect contractual cash flows and expected to give rise to cash flows that represent solely payments of principal and interest are measured at amortized cost.

Initial Measurement
Financial assets are initially measured at their fair value plus transaction costs, as in the case of financial assets not carried at fair value through profit or loss. Transaction costs relating to financial assets carried at fair value through profit or loss are recognized at fair value through the statement of profit or loss and other comprehensive income.
Financial assets that include embedded derivatives are considered in their entirety when determining whether their cash flows meet the requirement of representing solely payments of principal and interest.

5-Significant Accounting Policies (continued)
Financial Instruments (continued)

Investment Properties
Investment properties represent investments in land, buildings and apartments held to earn rentals or for capital appreciation, and do not include land and buildings used for administrative purposes.

Investment properties are stated at cost less accumulated depreciation and any provision for impairment, if any. Investment properties (excluding land) are depreciated using the straight-line method over their expected useful life at an annual rate of 1%.

Cash on Hand and at Banks
Cash on hand and cash at banks comprise cash on hand and current account balances with banks.

Statutory Reserve
In accordance with the Company's Articles of Association and the requirements of the Companies Law, the Company is required to transfer 10% of net profit before tax to a statutory reserve until this reserve equals 25% of the Company's share capital. This reserve is not available for distribution.

Revenue Recognition
The Company recognizes revenue from contracts with customers based on a five-step model as set out in International Financial Reporting Standard No. (15) – Revenue from Contracts with Customers, as follows:

- **Step One**: Identify the contract or contracts with the customer.
- **Step Two:** Identify the performance obligations (duties) in the contract.
- **Step Three:** Determine the transaction price in accordance with the terms of the contract.
- **Step Four:** Allocate the transaction price to the performance obligations in the contract.
- **Step Five:** Recognize revenue when the entity satisfies the performance obligations.

In accordance with International Financial Reporting Standard No. (15), revenue is recognized by the entity upon satisfaction of the obligation, that is, when control of the goods or services attached to a particular performance obligation is transferred to the customer.

General and Administrative Expenses
These are the expenses relating to administration which do not relate to the principal activity function or the selling and marketing function. Such costs are allocated between cost of revenues and general and administrative expenses, where necessary, on a systematic basis.

Provision for income tax
The Company make a provision for income tax in accordance with Income Tax Law No. (34) of 2014 and in accordance with International Accounting Standard No. (12), which requires the recognition of deferred tax arising from the difference between the accounting and tax bases of assets and liabilities. Current tax expense is calculated on the basis of taxable profits, which differ from the profits reported in the financial statements because the reported profits include income that is not subject to tax or expenses that are not deductible in the current financial period but in subsequent years, or tax-allowable accumulated losses, or items that are neither taxable nor deductible for tax purposes.

5-Significant Accounting Policies (continued)

Provisions

Provisions are recognized when obligations arise for the Company, whether these obligations are legal or constructive, as a result of a past event, and it is probable that the Company will be required to settle these obligations and a reliable estimate can be made of the amount of these obligations. The amount recognized as a provision is the best estimate of the present obligations required to be settled at the end of the period covered by the financial statements, taking into account the risks and (uncertainties) surrounding these obligations.

6-Investment Properties, Net

	Land
Cost	
As of December 31, 2025 (Audited)	4,703,142
Disposals (*)	**(328,671)**
As of September 30, 2026 (Unaudited)	**4,374,471**
Provision for impairment of investment properties	
As of December 31, 2025 (Audited)	(2,221,293)
Disposals	**145,486**
As of September 30, 2026 (Unaudited)	**(2,075,807)**
Net book value	
As of September 30, 2026 (Unaudited)	**2,298,664**
As of December 31, 2025 (Audited)	2,481,849

(*) During the period ended September 30, 2026, the subsidiary (Al-Musanada Real Estate) sold three plots of land with a carrying cost of JOD 183,185, and the sale transaction resulted in a total gain of JOD 26,362.

7-Related Parties

A – Due to related parties

Related party	Nature of relationship	Type of transaction	September 30, 2026 (Unaudited)	December 31, 2025 (Audited)
Jordan French Insurance Company P.L.C.	Parent Company	Financing	**275,000**	318,348
			275,000	318,348

- The Company entered into transactions with the above related parties consisting of financing transactions; these transactions were carried out with the approval of management. The above balances are non-interest bearing and there are no specific repayment terms.

B – Significant transactions with related parties

Related party	Nature of relationship	Nature of transaction	Amount
Jordan French Insurance Company P.L.C.	Parent Company	Repayment of part of the financing transactions	43,348

8-Provision for Income Tax

A- Provision for income tax and national contribution:

Summary of the movement in the provision for income tax during the year:

	September 30, 2026 (Unaudited)	December 31, 2025 (Audited)
Balance at the beginning of the period / year	-	-
Provided during the period / year	**3,769**	-
Paid during the period / year	-	-
Balance at the end of the period / year	**3,769**	-

B- Tax Status:

- The Company's tax position has been settled up to the end of 2023.
- The income tax returns for 2024 and 2025 have been submitted, and the Income and Sales Tax Department has not reviewed the records to date.

9-Legal Status of the Company

A- Lawsuits filed by the Company against others

The value of the lawsuits filed by the Company against others amounted to JOD 874,326, which are still pending before the Jordanian courts. The Company has recorded adequate provisions.

B- Lawsuits filed by others against the Company

- The value of the lawsuits filed by others against the Company amounted to JOD 34,387 and they are currently in the process of settlement.
- A company filed a lawsuit with the West Amman Court of First Instance under No. (3051/2023) on April 3, 2023, against the Company and another party, claiming JOD 1,350,000. On April 12, 2026, the Court issued a decision dismissing the lawsuit and ordering the plaintiff to pay the fees and expenses, in addition to JOD 1,000 in attorneys' fees. Accordingly, the plaintiff appealed the decision, and the appeal was registered under No. (6116/2026). The case remains pending before the Court of Appeal, and no final judgment has been issued as of the date of preparation of these financial statements.

10-Contingent Liabilities

The Company may have contingent liabilities, including taxes and fees arising from a building sold previously and whose ownership has not been transferred to date; accordingly, the Company has served legal notice on the buyer to complete the ownership transfer procedures.

11-Approval of the Interim Condensed Consolidated Financial Statements

The accompanying interim condensed consolidated financial statements were approved by the Board of Directors at its meeting held on October 21, 2026.